Exhibit "8"

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575 Madison Avenue Naw York, NY 10022-2585 212,940.8600 office 212,940.8776 fax

> McChael F. Gallagher michael gallaghar Økmat.com 212.940.6430 tal 212.894.6450 tax

December 13, 2004

## Via Facsimile

Mr. Robert Link
Executive General Adjuster
Chubb Group of Insurance Companies
333 Eacl Ovington Blvd.
Uniondale, NY 11255

Re:

Chubb Masterpiece Policy # 11331603-01

Insured: Kayvan Hakim

Loss Location: 13 Nickelson Road South Egremont, Massachusetts

Date of Loss: 9/19/98

Our File No.: 040021-73555

## Dear Bob:

This will memorialize the telephone conversation we had on Friday, December 10. The purpose of that call was to give Chubb an update on the status of Mr. Hakim's insurance claim, with respect to the reconstruction of his home in South Egremont. Mr. Hakim has been working with an architect and is in the process of retaining a contractor to rebuild the house. He expects to do so within the next two months, i.e. by mid-February 2005.

As we discussed, I will call you at the end of January 2005 to give you a further update. We understand that Chubb will keep its file on this matter open until at least mid-February 2005 and will take no action on the escrowed funds held by KMZ Rosenman pursuant to the Settlement Agreements executed by the parties before that time.

Thank you.

Sincerely yours,

Michael F. Gallagher

MFG:dlg

cc: Mr. Kayvan Hakim

New York Michael Verde Figo

Los Angeles

Newark Palo Alto

ito Washington, DC

www.kmzr.com

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